

**Maine Revised Statutes**  
**Title 30-A: MUNICIPALITIES AND COUNTIES**  
**Chapter 3: COUNTY BUDGET AND FINANCES**

**§900-N. BUDGET PROCESS**

**1. Public hearing.** The county commissioners shall hold one or more public hearings on the budget at times convenient for the residents of the county and no later than 15 days before the end of the county's fiscal year.

[ 2007, c. 663, §28 (AMD) . ]

**2. Budget; submission to budget committee.** The Penobscot County commissioners shall submit a budget for the coming year to the budget committee no later than 50 days before the end of the county's fiscal year. The budget committee shall review the budget with the county commissioners no later than 30 days before the end of the county's fiscal year and make additions or deletions to the budget by a majority vote of the budget committee. A unanimous vote of the county commissioners is required to override the budget committee.

[ 2007, c. 663, §29 (AMD) . ]

**3. Assessment of taxes.** The budget adopted under subsection 2 is the final authorization for the assessment of county taxes. The county tax authorized is apportioned and collected in accordance with section 706.

[ 2005, c. 124, §1 (NEW) . ]

**4. Final budget; filing.** A copy of the final budget must be filed on forms approved by the Office of the State Auditor with the State Auditor, who shall retain it for 3 years.

[ 2005, c. 124, §1 (NEW); 2013, c. 16, §10 (REV) . ]

**5. Interim budget.** If the budget is not approved before the start of the fiscal year, the county must operate on an interim budget that does not exceed the budget of the previous year until a final budget is adopted.

[ 2005, c. 124, §1 (NEW) . ]

**SECTION HISTORY**

2005, c. 124, §1 (NEW). 2007, c. 663, §§28, 29 (AMD). 2013, c. 16, §10 (REV) .

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